

企业社会责任活动内容及其与企业效益的相关性：中西比较分析

吴雅菲

指导教师

林升栋
副教授

厦门大学

学校编码：10384

学 号：31920081153092

分类号_____密级_____

UDC_____

厦 门 大 学

硕 士 学 位 论 文

企业社会责任活动内容及其与企业效益的相关性：
中西比较分析

**Social responsibility activities of Chinese and foreign
corporate and comparison of their CSR and enterprise
efficiency with correlations**

吴雅菲

指导教师姓名： 林升栋 副教授

专 业 名 称： 传 播 学

论文提交日期： 2011 年 5 月

论文答辩日期： 2011 年 月

学位授予日期： 2011 年 月

答辩委员会主席： _____

评 阅 人： _____

2011 年 5 月

厦门大学学位论文原创性声明

本人呈交的学位论文是本人在导师指导下,独立完成的
研究成果。本人在论文写作中参考其他个人或集体已经发表
的研究成果,均在文中以适当方式明确标明,并符合法律规
范和《厦门大学研究生学术活动规范(试行)》。

另外,该学位论文为()
课题(组)的研究成果,获得()课题(组)
经费或实验室的资助,在()实验室完成。

(请在以上括号内填写课题或课题组负责人或实验室名称,
未有此项声明内容的,可以不作特别声明。)

声明人(签名): 吴雅菲

2011 年 6 月 21 日

厦门大学学位论文著作权使用声明

本人同意厦门大学根据《中华人民共和国学位条例暂行实施办法》等规定保留和使用此学位论文，并向主管部门或其指定机构送交学位论文(包括纸质版和电子版)，允许学位论文进入厦门大学图书馆及其数据库被查阅、借阅。本人同意厦门大学将学位论文加入全国博士、硕士学位论文共建单位数据库进行检索，将学位论文的标题和摘要汇编出版，采用影印、缩印或者其它方式合理复制学位论文。

本学位论文属于：

() 1. 经厦门大学保密委员会审查核定的保密学位论文，于
年 月 日解密，解密后适用上述授权。

() 2. 不保密，适用上述授权。

(请在以上相应括号内打“√”或填上相应内容。保密学位论文应是已经厦门大学保密委员会审定过的学位论文，未经厦门大学保密委员会审定的学位论文均为公开学位论文。此声明栏不填写的，默认为公开学位论文，均适用上述授权。)

声明人(签名)：吴雅菲

2011 年 6 月 21 日

摘 要

企业社会责任已经成为了企业提高社会形象、增强和培育核心竞争力的重要元素，也引起了企业、政府和社会各界的关注。本研究以世界 500 强中的中国企业和外国企业的企业社会责任报告为样本，采用内容分析法描述目前大型企业履行社会责任实践的概况，期望通过分析这些中外知名企业的社会责任实践从不同的层面为其他企业提供一些参考意见。同时通过将中外企业的社会责任实践状况和企业效益指标的相关性进行对比，找出中外企业在社会责任实践方面的差异，这对国有企业的国际化和外国企业的本土化都有借鉴意义。

通过内容分析得到的行业数据与各类活动数据进行交叉分析，发现：

一、总体来看，石油天然气开采与加工业实践项目数（平均数）最多，平均活动费用也最大；

二、结合研究中各行业企业营业收入情况我们可以看出，企业开展社会责任实践数量及活动总费用与企业自身营业收入关系明显；

三、各企业开展企业社会责任活动时表现出以下几个共同的倾向：

（1）从活动对象的维度上看，各行业企业在确定社会实践对象时均将面向社区的活动作为主要选择，面向员工和环境的活动次之且大体一致；

（2）从活动范围的维度上看，各个行业在活动开展范围相对均衡，主要集中于全国和区域的范围；

（3）从活动形式的维度上看，各行业企业都较为青睐捐献、与 NGO 合作和设立基金的活动形式，而设立奖项、赞助和与大学合作的活动形式则普遍较少；

（4）在面向社区的具体活动类型方面，不同行业的企业均集中开展有关教育和救灾两种主题的社会责任活动，而体育和助残两个主题的活动最少；

（5）从面向消费者的具体活动类型来看，各行业企业对产品质量这一主题的关注度远高于产品安全；

（6）各行业面向员工活动主要集中在员工健康与安全和员工发展两个主题，且集中度较高；

四、不同行业的企业开展企业社会责任活动时表现出以下几个差异：

(1) 从各企业开展活动范围情况来看，交通运输服务业偏重于选择省市范围内，金属制品、煤炭采选、建筑、保险、电力等行业偏重于在全国范围内开展，电子产品及电子原件制造业的社会实践活动更趋于全球化。如南航在四川省内开展为灾区学子提供免费探亲机票，微软在全球举行世界大学生软件设计竞赛；

(2) 部分行业企业在选择活动形式时显示出了较明显的偏好，如保险类企业更多的设立奖项，而食品饮料类企业则开展赞助活动较多；

(3) 不同行业企业在面向环境的活动方面呈现出了较强的行业属性差异，各行业都专注于面向环境的某一具体主题开展活动，如混合行业、工业化学品制造业、金属制品业、建筑业等主要开展污染控制类活动，计算机设备制造业和通信设备制造业在废弃回收方面活动比例最高。

五、研究中各企业由于行业性质的差异，在对社会责任活动对象、范围和形式的选择上表现出了与其主营业务的高度相关性，如汽车企业与高校合作，致力于汽车节油技术的研发和推广，煤炭企业设立节能减排专项资金等。这一特点也显示出了企业履行社会责任时带有较强的目的性和功利性。

通过相关分析，国有企业与外国企业在以下几个方面显示出了共同的特点：

一、社会责任总数和花费均与品牌资产的绝对增长值有相关性；

二、活动对象这一维度中面向环境和面向社区的活动与品牌资产、营业收入和年利润均显示出了较高的相关度，而其他三类活动则未显示相关性；

三、污染控制、环境修复活动均与品牌资产的增长绝对值有显著的相关性，产品改进与回收废弃则与品牌资产无显著相关性；

四、在面向环境的活动中，中外企业产品改进活动均显示出了与年利润的相关性；

五、在面向社区的活动中，教育及再教育、救灾两类主题均与品牌资产显示出了较显著的相关性；

六、针对消费者开展的企业社会责任活动中，产品质量这一活动主题显示出了与品牌资产较为显著的相关性。

除此之外，国有企业与外国企业在以下几个方面存在较明显的差异：

一、从活动范围的维度上来看，国企在国家范围内的活动与品牌资产有较显

著的相关度，而外国企业则在区域和全球范围的活动与品牌资产有较显著的相关度；

二、从活动形式上来看，国有企业采取的与政府合作和捐献两种形式与品牌资产的增长绝对值有较显著的相关性；而外国企业采取的设立基金和与 NGO 合作两种形式与品牌资产的增长绝对值有较显著的相关性；

三、面向员工的活动中，两类企业均在员工健康与安全这一主题上显示出了与品牌资产的相关性，除此之外，外国企业还在员工公平这一主题上显示出了与品牌资产的相关性；

四、国有企业的社会责任费用与营业收入呈现一定的相关性；

五、在面向社区的活动中，国有企业在教育和扶贫两个主题上显示出了与年利润的相关性。

根据以上研究结论，笔者对企业履行社会责任提出以下几点建议：

一是正确认识企业社会责任实践与品牌资产的相关关系，提高参与实践活动的主动性和积极性。

二是在企业社会责任活动范围的选择上，国有企业（特别是交通运输设备制造、金属冶炼、计算机和石油行业的企业，见表 3-14-1）应专注国内，针对省市和全国两个范围内开展企业社会责任活动；而外国企业应更多的开展区域和全球范围的活动，对提升企业在全全球范围的品牌价值起到积极的作用。这一点对于想要国际化的国有企业和想要本土化的外国企业来说都有借鉴意义。

三是在企业社会责任活动形式的选择上，国有企业应把握自身的资源优势，积极与政府合作开展社会责任实践活动，以便更快更有效的提升企业的品牌价值和品牌形象；而外国企业应多借助基金和 NGO 等专业组织的力量开展企业社会责任活动，力求企业资源的最大化利用。

四是对于员工开展企业社会责任活动时，外国企业应意识到来自不同种族、文化背景和宗教信仰的员工之间矛盾的潜在可能，加强对于员工公平活动的开展，以保证企业的稳定和发展。

五是国有企业（特别是石油、混合、金属冶炼及银行业国有企业，见表 3-10-1）在开展社会责任活动时应注意增加活动的数目，同时合理分配各项资源，满足更多的社会需求同时也尽可能增加对企业社会责任活动的宣传。

六是开展面向社区的活动时，国有企业应时刻关注政府的动向，积极响应和支持“希望工程”、“定点扶贫”这类政府大力推行的活动，在履行社会责任的同时获得更多的政府支持。

关键词： 企业社会责任 品牌资产 营业收入 年利润

厦门大学博硕

Abstract

Corporate social responsibility has become a social image of the enterprise to improve, enhance and nurture the important elements of core competence, and also caused the business, government and community concerns. In this study, Chinese enterprises and foreign enterprises from <Fortune 500> in the corporate social responsibility reports as a sample, using content analysis to describe the current practice of large-scale corporate social responsibility.

Through the analysis of these Chinese and foreign corporate of CSR provide different level suggestions for other companies. Same time, through the comparison, state-owned enterprises and foreign enterprises in international localization of both reference significance.

Through content analysis we found that:

First, Overall, oil and gas exploitation and processing industry practice most in the number of items and costs;

Second, the study of various industries and enterprises with business income, we can see the number of enterprises to develop CSR practices and activities of the total cost of revenue of their own relationship with the obvious;

Third, the enterprises show the following common trends:

(1) from the dimensions of the object, various industries and enterprises in determining the objects of social practice are community-oriented activities as the main choice ,activities for the employees and the environment generally followed the same;

(2) from the dimensions of range, the launching of various industries with relatively balanced, focused on national and regional context;

(3) from the dimension of form, various industries and enterprises have donated more popular, and NGO cooperation and the establishment of the Fund's activities in the form, and the awards, sponsorship and collaboration with the University is generally less active form;

(4) specific activities for the types of communities, enterprises are concentrated in different sectors of education and disaster relief both to carry out the theme of

social responsibility activities, sports and the activities of the handicapped these two themes are the least;

(5) for the consumers, industries and enterprises on the product quality of the attention the subject is much higher than product safety;

(6) for the employees, activities are focused on the health and safety and employee development;

Fourth, enterprises showed the following differences:

(1) from the dimensions of range, transport services emphasis on within the provinces; metal products, coal mining, construction, insurance, electric power industry emphasis on in the nationwide; electronic products and electronic components manufacturing industry tends to be more globalization of social practice;

(2) from the dimensions of form, enterprises in the choice of activities over time showed a clear preference, such as insurance companies more established awards, and food and beverage category sponsorship business is carried out more;

(3) in environmentally oriented activities, the industry showed a strong difference in properties, the industry is focused on a specific subject for environment activities, such as mixed industry, industrial chemical manufacturing, metal products industry, construction and other major pollution control to carry out such activities, computer equipment and communications equipment manufacturing industry in the highest percentage of waste recycling activities.

Fifth, study the nature of the business due to industry differences in the object of social responsibility activities, scope and form of the choice of its main business showed high correlation. This feature also shows corporate social responsibility with a strong purpose and utility.

Through correlation analysis, the state-owned enterprises and foreign enterprises showed common characteristics in the following areas: (1) the total number of social responsibility and costs were associated with increase in the value of brand equity ; (2) the dimension of active objects in environment and community-oriented activities and brand equity, revenue and profits are shown in a high correlation, while the other three types of activities are not shown correlation; (3) pollution control, environmental restoration activities, and brand equity are a significant correlation; (4) Product improvement programs of Chinese and foreign enterprises have shown the correlation

with the annual profit; (5) community-oriented activities, education and re-education, disaster relief and brand equity showed significant correlation; (6) equality of products subject activities and brand equity showed significant correlation.

In addition, the state-owned enterprises and foreign enterprises in the following exist obvious differences: (1) state-owned enterprises at the national level activities and brand equity have a more significant correlation, while foreign-funded enterprises in the regional and global activities and brand equity have a more significant correlation; (2) the state-owned enterprises and government take two forms of cooperation and contributions of growth and absolute value of brand equity more significant correlation; and foreign-funded enterprises set up a fund and take two forms of cooperation with the NGO and Absolute value of brand equity growth of a more significant correlation; (3) the two companies are in the health and safety of the subject on the display associated with the brand equity, in addition, foreign workers still on the theme of the fair show with the relevance of brand equity; (4) costs of state-owned enterprises and the social responsibility of business income showed some correlation; (5) community-oriented activities, the state-owned enterprises both in education and poverty alleviation Topic showed the correlation with the annual profit.

According to the above conclusions, the author propose the following:

First, corporate should have a correct understanding of CSR and improve the practical activities involved in CSR.

Second, CSR activities in the range of options, state-owned enterprises (especially transportation equipment manufacturing, metal smelting, computer and oil industry enterprises) should focus on domestic, for the two provinces and the national; and foreign enterprises should be more regional and global activities, to enhance corporate brand value in global play a positive role.

Third, in the form of corporate social responsibility activities, the choice of state-owned enterprises should take their own resources, and actively carried out in cooperation with the government practice of social responsibility to promote faster and more effective corporate brand value and brand image; and foreign enterprises should be with more funds and professional organizations such as the strength of NGO to carry out corporate social responsibility activities, and strive to maximize the use of corporate resources.

Fourth, for the employees to carry out corporate social responsibility activities, foreign companies should be aware of different backgrounds and religious beliefs, the potential conflicts between employees, strengthening the fair for the employees to carry out activities to ensure the stability and development of enterprises.

Five state-owned enterprises (especially oil, mixed, metal smelting and banking state-owned enterprises) in carrying out social responsibility activities should pay attention to increasing the number of activities, while rational allocation of resources to meet more needs of the community as well as to increase the publicity of corporate social responsibility activities.

Sixth, carry out community-oriented activities, the state-owned enterprises should always pay attention to the government, a positive response and support of "Project Hope", "fixed-point pro-poor" vigorously promote the activities of such government, while in the discharge of social responsibility more government support.

Keyword: Corporate Social Responsibility; Brand Equity; Revenue; Profit

目 录

第一章 绪论.....	1
1.1 研究背景与动机.....	1
1.2 研究意义.....	2
1.3 研究目的与方法.....	3
1.4 研究思路.....	4
1.5 研究设计.....	5
第二章 文献综述.....	8
2.1 企业社会责任理论的文献综述.....	8
2.2 品牌资产的概念.....	14
2.3 企业社会责任与品牌资产.....	15
2.4 文献总结.....	19
第三章 企业社会责任实践概况.....	20
3.1 企业基本信息分析.....	20
3.2 企业社会责任活动分析.....	22
3.3 行业类别交叉分析.....	29
第四章 中外企业社会责任实践影响对比分析.....	59
4.1 数据情况说明.....	59
4.2 中外企业社会责任实践与品牌资产相关性比较.....	60
4.3 中外企业社会责任实践与营业收入的相关性比较.....	65
4.4 中外企业社会责任实践与年利润相关性比较.....	69
第五章 研究结论与建议.....	73
5.1 研究结论.....	73
5.2 对企业履行社会责任的意见和建议.....	77
5.3 研究局限与未来构想.....	78

附 录.....	79
参考文献.....	85
致 谢.....	88

厦门大学博硕

Table of Contents

Chapter 1 Introduction	1
1.1 Background and Motivation	1
1.2 Significance.....	2
1.2 Objective and Method.....	3
1.2 Idea.....	4
1.2 Design	5
Chapter 2 Review.....	8
2.1 Review of Corporate Social Responsibility	8
2.2 Brand Equity	14
2.3 Corporate Social Responsibility and Brand Equity	15
2.4 Literature Summary	19
Chapter 3 Overview of Chinese and foreign Corporate Social Responsibility Practice	20
3.1 Basic information about samples	20
3.2 Analysis of Chinese and foreign CSR Practice.....	22
3.3 Cross-sector Analysis.....	30
Chapter 4 Comparison of CSR and enterprise efficiency indicators with correlations	58
4.1 Data fact sheet.....	58
4.2 Chinese and foreign corporate social responsibility and brand asset correlations.....	59
4.3 Chinese and foreign CSR and revenue correlations	64
4.4 Chinese and foreign CSR and profit correlations	68
Chapter 5 Summary and Recommendations.....	72

5.1 Conclusion of the study	72
5.2 Views and recommendations for CSR	76
5.3 Research Limitations and Vision	77
Appendix	78
Reference	86
Acknowledgement	89

第一章 绪论

1.1 研究背景与动机

企业社会责任 (corporate social responsibility, 简称 CSR) 是指企业在其商业运作里对其利害关系人应负的责任, 要求必须超越把利润作为唯一目标的传统理念, 强调对消费者、环境、社会等利益相关者的关注与贡献。企业社会责任已经成为了企业提高社会形象、增强和培育核心竞争力的重要元素, 是国际著名商业杂志《财富》和《福布斯》在衡量企业整体实力时的重要评价指标。早在 20 世纪 50 年代开始便受到了西方社会企业家和学者的关注。1999 年, 联合国秘书长安南发起了“联合国全球契约”活动, 该活动旨在促使企业在尊重人权、消除强制性劳动、消除童工和环境保护方面有所作为, 表明了国际社会对企业社会责任的态度^①。

以历史唯物主义史观看, 企业社会责任运动的兴起与发展, 是社会责任意识兴起的必然产物, 与社会经济、政治、文化的变革与发展紧密相关^②。随着经济全球化进程的不断推进, 各种资源的流动将不同的国家联系在一起, 强化了资本的力量, 使供过于求的劳动者处于被动的地位。企业为了最大程度的追求利润, 尽快变为商业竞争中的强者, 不得不牺牲劳动者的健康与安全。但与此同时, 19 世纪中后期企业制度逐渐完善, 劳动阶层维护自身权益的要求不断高涨以及《反托拉斯法》和《消费者保护法》等抑制企业不良行为法律的接连出台, 客观上对企业履行社会责任提出了新的要求, 企业社会责任观念的出现成为历史必然。^③在这种情况下, 倡导企业承担社会责任是一个非常积极的举措, 企业不仅要赢利负责, 而且要对环境负责, 并承担相应的社会责任。时至今日, 全球各主要跨国企业均已将公司社会责任作为企业核心业务运作至关重要的一部分: 宝洁公司自 1996 年起, 先后投资 320 万元在国内兴建了 188 所希望小学; 本田公司自 2008 年至今, 联合 14 家在华企业联合启动内蒙古兴和县植树造林工程, 仅 2008、2009、

① 程浩. 中国企业参与全球契约“关注气候变化”行动[N/OL]. 联合国电台, 2008-10-21。

② 陈维春. 美国企业社会责任的理论沿革(上)《WTO 经济导刊》
<http://chinawto.mofcom.gov.cn/aarticle/by/ca/200710/20071005153321.html>

③ 匡海波《企业社会责任》2010-8-1

Degree papers are in the "[Xiamen University Electronic Theses and Dissertations Database](#)". Full texts are available in the following ways:

1. If your library is a CALIS member libraries, please log on <http://etd.calis.edu.cn/> and submit requests online, or consult the interlibrary loan department in your library.
2. For users of non-CALIS member libraries, please mail to etd@xmu.edu.cn for delivery details.

厦门大学博硕